



FINANCIAL AND COMPLIANCE AUDIT REPORT

**STATE OF KANSAS
Single Audit
Fiscal Year 2002**

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
March 2003**

Legislative Post Audit Committee

Legislative Division of Post Audit

The Legislative Post Audit Committee and its audit agency, the Legislative Division of Post Audit, are the audit arm of Kansas government. The programs and activities of State government now cost about \$8 billion a year. As legislators and administrators try increasingly to allocate tax dollars effectively and make government work more efficiently, they need information to evaluate the work of government agencies. The audit work performed by Legislative Post Audit helps provide that information.

We conduct our audit work in accordance with applicable government auditing standards set forth by the U. S. General Accounting Office. These standards pertain to the auditor's professional qualifications, the quality of the audit work, and the characteristics of professional and meaningful reports. These audit standards have been endorsed by the American Institute of Certified Public Accountants and adopted by the Legislative Post Audit Committee.

The Legislative Post Audit Committee is a bipartisan committee comprising five senators and five representatives. Of the Senate members, three are appointed by the President of the Senate and two are appointed by the Senate Minority Leader. Of the representatives, three are appointed by the Speaker of the House and two are appointed by the House Minority Leader.

As part of its audit responsibilities, the Division is charged with meeting the requirements of the Legislative Post Audit Act which address audits of financial matters. Those requirements call for two major types of audit work.

First, the Act requires an annual audit of the State's financial statements. Those statements, prepared by the Department of Administration's Division of Accounts and Reports, are audited by a certified public accounting firm under contract with the Legislative Division of Post Audit. The firm is selected by the Contract Audit Committee, which comprises three members of the Legislative Post Audit Committee (including the Chairman and Vice-Chairman), the

Secretary of Administration, and the Legislative Post Auditor. This audit work also meets the State's audit responsibilities under the federal Single Audit Act.

Second, the Act provides for a regular audit presence in every State agency by requiring that audit work be conducted at each agency at least once every three years. Audit work done in addition to the annual financial statement audit focuses on compliance with legal and procedural requirements and on the adequacy of the audited agency's internal control procedures. These compliance and control audits are conducted by the Division's staff under the direction of the Legislative Post Audit Committee.

LEGISLATIVE POST AUDIT COMMITTEE

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Representative Tom Burroughs
Representative Bill McCreary
Representative Frank Miller
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LEGISLATIVE DIVISION OF POST AUDIT

800 SW Jackson
Suite 1200
Topeka, Kansas 66612-2212
Telephone (785) 296-3792
FAX (785) 296-4482
E-mail: LPA@lpa.state.ks.us
Website: <http://kslegislature.org/postaudit>
Barbara J. Hinton, Legislative Post Auditor

The Legislative Division of Post Audit supports full access to the services of State government for all citizens. Upon request, Legislative Post Audit can provide its audit reports in large print, audio, or other appropriate alternative format to accommodate persons with visual impairments. Persons with hearing or speech disabilities may reach us through the Kansas Relay Center at 1-800-766-3777. Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

STATE OF KANSAS

REPORT ON FEDERAL AWARDS IN ACCORDANCE
WITH OMB CIRCULAR A-133

YEAR ENDED JUNE 30, 2002

with

INDEPENDENT AUDITORS' REPORTS

STATE OF KANSAS
REPORT ON FEDERAL AWARDS IN ACCORDANCE
WITH OMB CIRCULAR A-133

For the Year Ended June 30, 2002

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Legislative Post Audit Committee
Kansas State Legislature

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Kansas (the "State") as of and for the year ended June 30, 2002, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 9, 2002. We did not audit the financial statements of the various component units of the six state universities which represent 14 percent and 12 percent, respectively, of the assets and revenues of the University system fund. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units of the six state universities in the University system fund, is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the State's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of

the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the State of Kansas in a separate letter dated December 9, 2002.

This report is intended solely for the information and use of the State of Kansas Legislative Post Audit Committee, management, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Allen, Gibbs & Houlik, L.C.

January 3, 2003

Berberich Trahan & Co., P.A.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE ON INTERNAL
CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR
FEDERAL AWARD PROGRAM AND ON THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

Legislative Post Audit Committee
Kansas State Legislature

Compliance

We have audited the compliance of the State of Kansas (the "State") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2002. The State's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the State's management. Our responsibility is to express an opinion on the State's compliance based on our audit.

The State of Kansas' basic financial statements include the various component units of the six state universities, which engaged other auditors to perform audits of the component units in accordance with OMB Circular A-133. Our audit, described below, does not include the federal programs of the various university component units.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the State's compliance with those requirements.

In our opinion, the State complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings Nos. 02-1 to 02-9.

Internal Control Over Compliance

The management of the State is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the State's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2002, and have issued our report thereon dated December 9, 2002. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. This schedule is the responsibility of the State's management. Such information has been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, is fairly stated, in all material respects, when considered in relation to the financial statements taken as a whole.

The federal awards of the State's component units are included in the single audits of those agencies and therefore the accompanying schedule of expenditures of federal awards does not include these federal awards.

This report is intended solely for the information and use of the State of Kansas Legislative Post Audit Committee, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Allen, Gibbs & Houlik, L.C.

January 3, 2003

Berberich Trahan & Co., P.C.

State of Kansas
Schedule of Expenditures of Federal Awards
For Fiscal Year Ended June 30, 2002

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
	DEPARTMENT OF AGRICULTURE					
	Direct:					
10.001	Agricultural Research - Basic and Applied Research		\$ 1,766,036		\$ -	
10.025	Plant and Animal Disease, Pest Control, and Animal Care		28,166		-	
10.064	Forestry Incentives Program		1,414		-	
10.156	Farm Storage Facility Loans		55,111		-	
10.200	Grants for Agricultural Research, Special Research Grants		1,572,429		131,429	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		3,564,723		-	
10.206	Grants for Agricultural Research - Competitive Research Grants		1,764,245		61,104	
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		53,111		20,218	
10.212	Small Business Innovative Research		115,331		-	
10.215	Sustainable Agriculture Research and Education		479		-	
10.217	Higher Education Challenge Grants		96,593		-	
10.219	Biotechnology Risk Assessment Research		59,355		-	
10.224	Fund for Rural America - Research, Education and Extension Activities		183,529		63,838	
10.225	Community Food Projects		189		-	
10.250	Agricultural and Rural Economic Research		203		-	
10.302	Initiative for Future Agriculture and Food Systems		122,953		58,881	
10.303	Integrated Programs		510,396		138,452	
10.435	State Mediation Grants		1,920,086		-	
10.500	Cooperative Extension Service		7,232,790		291,378	
10.561	State Administrative Matching grants for Food Stamp Program		10,812,565		331,032	
10.553	School Breakfast Program		12,877,058		12,875,175	
10.555	National School Lunch Program		57,161,222		57,023,222	
10.556	Special Milk Program for Children		143,415		143,416	
10.559	Summer Food Service Program for Children		1,174,165		1,073,427	
10.557	Special Supplemental Nutrition Program for Women, Infants and Children		39,781,960		37,620,304	
10.558	Child and Adult Care Food Program		27,401,569		27,090,507	
10.560	State Administrative Expenses for Child Nutrition		1,187,916		-	
10.568	Emergency Food Assistance Program (Administrative Costs)		510,938			
10.600	Foreign Market Development Cooperator Program		16,243			
10.652	Forestry Research		88,455			
10.664	Cooperative Forestry Assistance		1,056,978		189,086	
10.761	Technical Assistance and Training Grants		129,231		43,150	
10.769	Rural Business Enterprise Grants		68,960		20,000	
10.771	Rural Cooperative Development Grants		192,835			
10.855	Distance Learning and Telemedicine Loans and Grants		12,500			
10.901	Resource Conservation and Development		59,665			
10.902	Soil and Water Conservation		11,034			
10.903	Soil Survey		37,226			
10.961	Scientific Cooperation and Research		(2,272)			

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
Indirect:						
10.553	School Breakfast Program	KSDE	29,026		-	
10.555	National School Lunch Program	KSDE	47,640		-	
10.555	National School Lunch Program	KS Dept of Ed	10,854			
10.561	State Administrative Matching Grants for Food Stamp Program	KS SRS	2,159,410		-	
10.553	School Breakfast Program	KDOE	1,284		-	
10.553	School Breakfast Program	KDOE	737		-	
10.555	National School Lunch Program	KDOE	1,002		-	
TOTAL DEPARTMENT OF AGRICULTURE				174,018,755		137,174,619
DEPARTMENT OF COMMERCE						
Direct:						
11.114	Special American Business Internship Training Program		9,956			
11.303	Economic Development - Technical Assistance		56,160			
11.312	Research and Evaluation Program		218			
11.609	Measurement and Engineering Research and Standards		37,030			
11.611	Manufacturing Extension Partnership		2,869,242			
11.612	Advanced Technology Program		460,584			
TOTAL DEPARTMENT OF COMMERCE				3,433,190		0
DEPARTMENT OF DEFENSE						
Direct:						
12.100	Aquatic Plant Control		10,031			
12.107	Navigation Projects		38,000			
12.300	Basis and Applied Scientific Research		1,961,691		248,261	
12.401	National Guard Military Operations and Maintenance (O&M) Projects		11,662,899		-	
12.402	National Guard Special Military Operations and Projects		5,470,898		-	
12.404	National Guard Civilian Youth Opportunities		622,889		-	
12.405	National Guard Drug Interdiction and CT Drug Activities		13,966		-	
12.420	Military Medical Research and Development		152,499			
12.431	Basic Scientific Research		22,780			
12.630	Basic, Applied, and Advanced Research in Science and Engineering		95,643		5,304	
12.800	Air Force Defense Research Sciences Program		370,530			
12.901	Mathematical Sciences Grants Program		5,055			
12.910	Research and Technology Development		247,359			
Indirect:						
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Adjutant General Office	19,864		-	
12.300	Basis and Applied Scientific Research	KSU	3,667		-	
TOTAL DEPARTMENT OF DEFENSE				20,697,771		253,565

Federal CFDA / Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	Total Expenditures by Federal Agency	Funds Passed to Subrecipients	Total Funds Passed to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Direct:						
14.195	Section 8 Housing Assistance Payments Program - Special Allocations		11,224,107		-	
14.228	Community Development Block Grants / State's Program		22,498,299		-	
14.231	Emergency Shelter Grants Program		730,044		-	
14.239	HOME Investment Partnership Programs		8,568,423		-	
14.246	Community Development Block Grant/Economic Development Initiative		89,136			
14.248	Community Development Block Grants/Section 108 Loan Guarantees		57,020			
14.512	Community Development Work-Study Program		15,332			
TOTAL DEPARMENT OF HOUSING AND URBAN DEVELOPMENT				43,182,361		0
DEPARTMENT OF INTERIOR						
Direct:						
15.222	Cooperative Inspection Agreements with States and Tribes		51,640			
15.224	Cultural Resource Management		64,704			
	Regulation of Surface Coal Mining and Surface Effects of Underground Coa					
15.250	Mining		100,008			
15.252	Abandoned Mine Land Reclamation (AMLR) Program		1,150,306			
15.503	Small Reclamations Project		26,048			
15.605	Sport Fish Restoration		3,520,637			
15.611	Wildlife Restoration		3,040,319			
15.615	Cooperative Endangered Species Conservation Fund		1,842			
15.617	Wildlife Conservation and Appreciation	Wildlife & Parks	31,930		-	
15.805	Assistance to State Water Resources Research Institutes		60,854		32,972	
15.808	U.S. Geological Survey - Research and Data Acquisition		557,775			
15.904	Historic Preservation Fund Grants-in-Aid		551,934		187,599	
15.916	Outdoor Recreation - Acquisition, Development and Planning		592,214		148,542	
15.922	Native American Graves Protection and Repatriation Act		635			
15.975	Research Information		80			
15.BBN	Title t		20,000			
15.BBW	Bureau of Reclamation		491,646			
15.DAX	Rural Fire Assistance		16,885			
15.FFB	Title t		14,180			
Indirect:						
15.600	Andadramous Fish Conservation	Wildlife & Parks	38,980		-	
15.611	Wildlife Restoration	Wildlife & Parks	39,195			
15.617	Wildlife Conservation and Appreciation	Wildlife & Parks	30		-	
TOTAL DEPARTMENT OF INTERIOR				10,371,842		369,113
DEPARTMENT OF JUSTICE						
Direct:						
16.007	State Domestic Preparedness Equipment Support Program		2,980			
16.307	Combined DNA Index System		117,092			
16.526	Juvenile Accountability Incentive Block Grant		3,013,825		2,288,278	
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States		895,918		771,951	
16.541	Juvenile Justice and Delinquency Prevention - Special Emphasis		1,106			
16.542	National Institute for Juvenile Justice and Delinquency Prevention		139,570			
16.548	Title V - Delinquency Prevention Program		395,783		368,221	
16.549	Part E - State Challenge Activities		81,657		81,657	

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
16.550	State Justice Statistics Program for Statistical Analysis Centers		27,215			
16.554	National Criminal History Improvement Program (NCHIP)		765,651		765,651	
16.564	Crime Laboratory Improvement Program		145,325			
16.573	Criminal Justice Block Grants		60,757			
16.575	Crime Victim Assistance		3,449,369		15,431	
16.576	Crime Victim Compensation		693,238		-	
16.579	Byrne Formula Grant Program		5,551,341		5,551,341	
	Edward Byrne Memorial State and Local Law Enforcement Assistance					
16.580	Discretionary Grants Program		262,668		18,278	
16.586	Violent Offender Incarceration and Truth-In-Sentencing Incentive Grants		1,317,471		4,995,459	
16.588	Violence Against Women Formula Grant		1,727,067		1,665,837	
16.592	Local Law Enforcement Block Grants Program		455,783			
16.593	Residential Substance Abuse Treatment for State Prisoners		502,243			
16.602	Corrections - Research and Evaluation and Policy Formulation		47,258			
16.603	Corrections - Technical Assistance / Clearinghouse		13			
16.606	State Criminal Alien Assistance Program		1,293,314		-	
16.607	Bulletproof Vest Partnership Program		6,693			
	Planning, Implementing, and Enhancing Strategies in Community					
16.609	Prosecution - Gun Violence Prosecution		11,393		1,345	
16.710	Public Safety Partnership and Community Policing Grants		1,572,715		438,861	
16.727	Enforcing Underage Drinking Laws Program		306,471		47,745	
	Indirect:					
16.523	Juvenile Accountability Incentive Block Grants	Juvenile Justice Authority	2,391		-	
16.523	Juvenile Accountability Incentive Block Grants	Juvenile Justice Authority	2,775		-	
16.523	Juvenile Accountability Incentive Block Grants	Juvenile Justice Authority	1,780		-	
16.593	Residential Substance Abuse Treatment for State Prisoners	KS Sentencing Commission	1,678		-	
16.579	Byrne Formula Grant Program	KS Sentencing Commission	27,567		-	
16.579	Byrne Formula Grant Program	KS Sentencing Commission	1,236		-	
16.586	Violent Offender Incarceration and Truth-In-Sentencing Incentive Grants	KS Dept of Corrections	4,995,459		-	
16.592	Local Law Enforcement Block Grants Program	KS Sentencing Commission	1,256		-	
16.607	Bulletproof Vest Partnership Program	KS Sentencing Commission	2,313		-	
16.579	Byrne Formula Grant Program	KS Sentencing Commission	894,120		-	
16.579	Byrne Formula Grant Program	KS Sentencing Commission	12,101		-	
16.579	Byrne Formula Grant Program	KS Sentencing Commission	424,033		-	
16.554	National Criminal History Improvement Program (NCHIP)	KS Sentencing Commission	173,314		-	
16.554	National Criminal History Improvement Program (NCHIP)	KS Sentencing Commission	267,908		-	
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	Juvenile Justice Authority	4,779		-	
16.592	Local Law Enforcement Block Grants Program	KS Sentencing Commission	7,467		-	
TOTAL DEPARTMENT OF JUSTICE				29,664,093		17,010,055
DEPARTMENT OF LABOR						
	Direct:					
17.002	Labor Force Statistics		972,630			
17.203	Labor Certification for Alien Workers		143,092			
17.207	Employment Service		8,753,119		482,275	
17.801	Disabled Veterans' Outreach Program (DVOP)		614,961			
17.804	Local Veterans' Employment Representative Program		829,403			
17.225	Unemployment Insurance		44,619,627			
17.235	Senior Community Service - Employment Program		950,311		906,844	
17.245	Trade Adjustment Assistance - Workers		2,635,701			
17.246	Employment and Training Assistance Dislocated Workers		100,835			
17.248	Health Science Career Paths		1,265		-	

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
17.249	Employment Services and Job Training Pilots - Demonstration and Research		4,780,859		108,546	
17.253	Welfare-to-Work Grants to States and Localities		5,702,868		4,636,860	
17.258	WIA Adult Program		3,882,234		2,640,944	
17.259	WIA Youth Activities		3,080,634		1,835,264	
17.260	WIA Dislocated Workers		5,995,531		3,305,267	
17.261	Employment & Training Administration - Pilots, Demonstrations & Research Projects		1,318,607			
17.266	Work Incentives Grant		1,336			
17.503	Occupational Safety and Health - State Program		174,652			
17.504	Consultation Agreements		572,178			
TOTAL DEPARTMENT OF LABOR				85,129,843		13,916,000
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE						
Direct:						
19.406	College & University Affiliation Programs		32,591			
19.411	Educational Exchange - NIS Secondary School Initiative		3,901			
19.unknown	1006 904107		1,485			
TOTAL BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE				37,977		0
DEPARTMENT OF TRANSPORTATION						
Direct:						
20.005	Boating Safety Financial Assistance		321,374			
20.100	Aviation Education		54,357			
20.106	Airport Improvement Program		11,249			
20.108	Aviation Research Grants		211,574		5,608	
20.109	Air Transportation Centers of Excellence		1,881,726		83,599	
20.205	Highway Planning and Construction		341,062,128		461,854	
20.218	National Motor Carrier Safety		2,336,663			
20.219	Recreational Trails Program		1,201,339		827,660	
20.308	Highway Safety Research Fellowships		8,586			
20.500	Federal Transit Capital Improvement Grants		1,450,774			
20.505	Federal Transit Grants		1,373,142			
20.509	Formula Grants for Other Than Urbanized Areas		3,216,957			
20.515	State Planning & Research		24,981			
20.600	State and Community Highway Safety		2,335,524		279,918	
20.601	Alcohol Traffic Safety and Drunk Driver Prevention Incentives		391,809		206,339	
20.604	Safety Incentive Grants for Use of Seatbelts		120,478			
20.700	Pipeline Safety		300,893			
20.701	University Transportation Centers Program		9,897			
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		257,982		-	

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
	Indirect:					
20.205	Highway Planning and Construction	KDOT	34,633		-	
20.600	State and Community Highway Safety	KDOT	462,332	Highway safety cluster	-	
20.205	Highway Planning and Construction	KDOT	116		-	
20.218	National Motor Carrier Safety	KDOT	160,368		22,301	
20.215	Highway Training and Education	KDOT	238,000		-	
20.600	State and Community Highway Safety	KDOT	260,000		-	
	TOTAL DEPARTMENT OF TRANSPORTATION			357,726,882		1,887,279
	GENERAL SERVICES ADMINISTRATION					
	Direct:					
30.002	Employment Discrimination-State and Local Fair Employment Practices Agency Contract		356,792			
	TOTAL GENERAL SERVICES ADMINISTRATION			356,792		0
	NATIONAL AERONAUTICS & SPACE ADMINISTRATION					
	Direct:					
43.001	Aerospace Education Services Program		778,456		144,301	
43.002	Technology Transfer		29,938			
43.unknown	Flow-through agreements with CFDA (16 agreements)		943,163		131,140	
43.unknown	per NASA Grant Handbook, CFDA's n/a (10 agreements)		448,814		105,207	
	Indirect:					
43.001	Aerospace Education Services Program	KU	9,312		-	
43.001	Aerospace Education Services Program	KSU	78,900		-	
43.001	Aerospace Education Services Program	KU	17,951		-	
43.001	Aerospace Education Services Program	KSU	28,746		-	
	TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION			2,335,280		380,648
	NATIONAL ENDOWMENT FOR THE HUMANITIES					
	Direct:					
45.024	Promotion of the Arts - Grants to Organizations and Individuals		22,915			
45.025	Promotion of the Arts - Partnership Agreements		417,535		412,582	
45.149	Promotion of the Humanities - Division of Preservation and Access		23,666			
45.310	State Library Program		1,618,350		373,309	
	Indirect:					
45.310	State Library Program	State Library	8,917		-	
45.025	Promotion of the Arts - Partnership Agreements	Arts Commission	8,575		-	
45.310	State Library Program	State Library	1,000		-	
45.024	Promotion of the Arts - Grants to Organizations and Individuals	Arts Commission	9,356		-	
45.310	State Library Program	State Library	11,042		-	
45.310	State Library Program	State Library	30,201		-	
45.310	State Library Program	State Library	40,183		-	
45.024	Promotion of the Arts - Grants to Organizations and Individuals	Arts Commission	23,809		-	
45.025	Promotion of the Arts - Partnership Agreements	Arts Commission	2,000		-	
	TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			2,217,549		785,891

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
NATIONAL SCIENCE FOUNDATION						
Direct:						
47.041	Engineering Grants		1,359,124		216,020	
47.046	Research, Evaluation and Communication		280,655		71,079	
47.049	Mathematical and Physical Sciences		2,027,140			
47.050	Geosciences		121,499			
47.051	Biological Behavioral and Social Sciences		119,077			
47.070	Computer and Information Science and Engineering		874,682		114,222	
47.073	Integration of Research and Education		41,537			
47.074	Biological Sciences		3,537,225		79,032	
47.075	Social, Behavioral & Economic Sciences		120,854			
47.076	Education and Human Resources		1,935,386		366,465	
47.078	Polar Programs		28,455		26,899	
Indirect:						
47.041	Engineering Grants	KSU	19,022		-	
47.unknown	P.O. #856161		1,221			
47.unknown	Flow-through bendor agreements, CFDA # (one agreement)		2,000			
TOTAL NATIONAL SCIENCE FOUNDATION				10,467,877		873,717
SMALL BUSINESS ADMINISTRATION						
Direct:						
59.037	Small Business Development Center		852,648			
Indirect:						
59.037	Small Business Development Center	Fort Hays State University	44,294		-	
59.037	Small Business Development Center	Fort Hays State University	82,128			
59.037	Small Business Development Center	Fort Hays State University	3		-	
59.037	Small Business Development Center	Fort Hays State University	40,759		-	
59.037	Small Business Development Center	Fort Hays State University	16,248		-	
59.037	Small Business Development Center	Fort Hays State University	114,295		-	
TOTAL SMALL BUSINESS ADMINISTRATION				1,150,375		0
ENVIRONMENTAL PROTECTION AGENCY						
Direct:						
66.001	Air Pollution Control Program Support		566,028		123,825	
66.032	State Indoor Radon Grant		155,325			
66.433	State Underground Water Source Protection		296,464			
66.454	Water Quality Management Planning		127,642			
66.458	Capitalization Grants for State Revolving Funds		12,868,321			
66.460	Nonpoint Source Implementation Grants		1,075,987		583,644	
66.461	Wetlands Grants		107,691			
66.463	Water Quality Cooperative Agreements		66,482			
66.467	Wastewater Operator Training Grant Program (Technical Assistance)		38,500		38,500	
66.468	Capitalization Grants for Drinking Water State Revolving Fund		1,066,289			
66.500	Environmental Protection - Consolidated Research		1,043,413		313,702	
66.604	Environmental Justice Grants to Small Community Groups		2,536			
66.605	Performance Partnership Grants		2,509,604			
66.606	Surveys, Studies, Investigations and Special Purpose Grants		478,746		108,185	
66.607	Training and Fellowships for the Environmental Protection Agency		9,801			
66.708	Pollution Prevention Grants Program		74,739			
66.801	Hazardous Waste Management State Program Support		931,361			

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
66.802	Superfund State Site - Specific Cooperative Agreements		722,403			
66.804	State and Tribal Underground Storage Tanks Fund		192,804			
66.805	Leaking Underground Storage Tank Trust Fund Program		776,745			
66.809	Superfund State Core Program Cooperative Agreements		411,615			
66.951	Environmental Education Grants		12,350			
	Indirect:					
66.419	Water Pollution Control - State and Interstate Program Support	KDHE	348,907		-	
66.460	Nonpoint Source Implementation Grants	KDOE	470,801		85,817	
66.461	Wetlands Grants	Wildlife & Parks	8,449		-	
66.500	Environmental Protection - Consolidated Research	WSU	2,603		-	
66.606	Surveys, Studies, Investigations and Special Purpose Grants	KDHE	7,241		-	
	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	KDHE	13,373		-	
66.419	Water Pollution Control - State and Interstate Program Support	KSU	575		-	
66.460	Nonpoint Source Implementation Grants	KDHE	27,138		-	
66.500	Environmental Protection - Consolidated Research	KSU	62,098			
	TOTAL ENVIRONMENTAL PROTECTION AGENCY			24,476,031		1,253,673
	DEPARTMENT OF ENERGY					
	Direct:					
81.041	State Energy Program		432,918		41,500	
81.042	Weatherization Assistance for Low-Income Persons		2,240,625		-	
81.049	Office of Science Financial Assistance Program		4,621,903		154,706	
81.086	Conservation Research and Development		755,608		11,591	
81.089	Fossil Energy Research and Development		32,930			
81.114	University Nuclear Science and Reactor Support		137,568			
	Energy Efficiency and Renewable Energy Information Dissemination,					
81.117	Outreach, Training and Technical Analysis/Assistance.		2,000			
81.119	State Energy Program Special Projects		228,546		113,690	
	TOTAL DEPARTMENT OF ENERGY			8,452,098		321,487
	UNITED STATES INFORMATION AGENCY					
	Direct:					
82.001	Educational Exchange - Graduate Student		39,851			
82.002	Education Exchange - University Lectures and Research		16			
	TOTAL UNITED STATES INFORMATION AGENCY			39,867		0
	FEDERAL EMERGENCY MANAGEMENT AGENCY					
	Direct:					
83.536	Flood Mitigation Assistance		130,504		-	
83.543	Individual and Family Grant		886,180		838,050	
83.544	Public Assistance Grant		35,637,120		365,895	
83.548	Hazard Mitigation Grant		1,204,507		25,827	
83.552	Emergency Management Performance Grant		2,341,767		-	
	Indirect:					
83.544	Public Assistance Grant	Adjutant General Office	1,409		-	
	TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			40,201,487		1,229,772

Federal CFDA /			Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	to Subrecipients	Passed to Subrecipients
	DEPARTMENT OF EDUCATION				
	Direct:				
84.002	Adult Education - State Grant Program		3,435,336	3,144,906	
84.004	Civil Rights Training and Advisory Services		730,885		
84.007	Federal Supplemental Educational Opportunity Grants		2,059,133		
84.010	Title 1 Grants to Local Educational Agencies		61,940,698	61,224,839	
84.011	Migrant Education - Basic State Grant Program		11,440,530	11,132,776	
84.013	Title I Program for Neglected and Delinquent Children		3,270		
	National Resource Centers and Fellowships Program for Language and				
	Area or Language or International Studies		11,785		
84.015	Undergraduate International Studies and Foreign Language Programs		30,039		
84.016A	Field Initiated Resources		3,813	1,764	
84.023	Outreach Projects / Empowerment Zones		197,589	9,732	
84.024	Special Education - Grants to States		54,978,230		
84.027	Special Education - Preschool Grants		4,321,859	4,196,658	
84.173	Training of Personnel / Low Income Handicapped		368,039	5,200	
84.029	Higher Education - Institutional Aid		417,357		
84.031A	Federal Family Education Loans		145,208,865		
84.032	Federal Work-Study Program		3,260,945		
84.033	Federal Work-Study Program		430,941		
84.033A	Federal Perkins Loan Program - Federal Capital Contributions		2,503,508		
84.038	Federal Perkins Loan Program - Federal Capital Contributions		976,615		
84.038A	TRIO - Student Support Services		1,183,709		
84.042	TRIO - Talent Search		451,811		
84.044	TRIO - Upward Bound		1,753,426		
84.047	McNair Post - Baccalaureate Achievement		431,972		
84.217	Vocational Education - Basic Grants to States		10,370,867	4,679,496	
84.048	Federal Pell Grant Program		35,283,907		
84.063	Leveraging Educational Assistance Partnership		335,563	335,563	
84.069A	Leveraging Educational Assistance Partnership		300,000	33,064	
84.069B	Fund for the Improvement of Postsecondary Education		1,315,605	60,625	
84.116	Rehabilitation Services - Vocational Rehabilitation Grants to States		24,176,605	10,160	
84.126A	Rehabilitation Long-Term Training		131,866		
84.129	National Institute on Disability and Rehabilitation Research		349,330	29,050	
84.133	National Institute on Disability and Rehabilitation Research		53,119		
84.133B	Migrant Education - High School Equivalency Program		243,450	137,809	
84.141	Business and International Education Projects		1,616		
84.153A	Model Demonstration Projects		(1,418)	(1,418)	
84.158	Rehabilitation Services - Client Assistance Program		79,696		
84.161A	Immigration Education		1,364,238	1,359,713	
84.162	Independent Living - State Grant		281,383		
84.169A/84.132C	Rehabilitation Services - Independent Living Services for Older Individuals				
	Who are Blind		559,593		
84.177A	Special Education - Grants for Infants and Families with Disabilities		4,057,245	3,108,286	
84.181	Byrd Honors Scholarships		381,000	381,000	
84.185	Safe Drug-Free Schools and Communities - State Grants		2,806,354	2,687,450	
84.186	Safe and Drug-Free Schools and Communities		714,439	681,500	
84.186B	Supported Employment Services for Individuals with Severe Disabilities		358,898		
84.187	Bilingual Education Support Services		124,409	-	
84.194	Bilingual Education - Professional Development		1,199,241		
84.195	Bilingual Education		86,730		
84.195B	Education for Homeless Children and Youth		212,592	189,669	
84.196	Graduate Assistance in Areas of National Need		39,012		
84.200	Even Start - State Educational Agencies		1,494,883	1,421,752	
84.213					

Federal CFDA /			Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	to Subrecipients	Passed to Subrecipients
84.214	Even Start - Migrant Education		26,209		
84.215	Fund for the Improvement of Education		231,405	200,172	
84.215U	Fund for the Improvement of Education		32,931	31,000	
84.216	Capital Expenses		104,970		
84.224	Assistive Technology		511,821	238,947	
84.237	Secondary School Based Practices		20,789		
84.243	Tech - Prep Education		1,064	(680)	
84.243A	Tech - Prep Education		1,133,764	1,098,790	
	Rehabilitation Training - State Vocational Rehabilitation Unit in-Service				
84.265A	Training		101,130		
84.268	Federal Direct Loan		59,003,488		
84.276	Goals 2000 - State and Local Education Systemic Improvement Grants		1,119,875	879,041	
84.281	Eisenhower Professional Development State Grants		3,338,421	3,002,202	
84.281C	Eisenhower Professional Development State Grants		60,822	-	
84.282	Charter Schools		3,332,619	3,310,689	
84.287	Twenty-First Century Community Learning Centers		91,884		
84.298	Innovative Education Program Strategies		3,660,794		
84.302	Regional Technical Support and Professional Development Consortia		20,576	16,683	
84.303	Technology Innovation Challenge Grants		5,062		
84.305	National Institute on Student Achievement, Curriculum, and Assessment		77,614		
84.318	Technology Literacy Challenge Grants		2,271,054	2,123,290	
	Special Education - State Program Improvement Grants for Children with				
84.323	Disabilities		840,004	313,192	
	Special Education - Research and Innovation to Improve Services and				
84.324	Results for Children with Disabilities		210,860		
	Special Education - Personnel Preparation to Improve Services and Results				
84.325	for Children with Disabilities		325,491		
	Special Ed - Technical Assistance and Dissemination to Improve Services				
84.326	and Results for Children with Disabilities		131,170	-	
84.330	Advanced Placement Incentive Program		239,165	155,948	
84.331	Grants to States for Incarcerated Youth Offenders		24,188	-	
84.332	Comprehensive School Reform Demonstration		1,905,081	1,826,095	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs		436,956		
84.336	Teacher Quality Enhancement Grant		2,315,297	960,626	
84.338	Reading Excellence		3,692,318	3,598,139	
84.339	Learning Anytime Anywhere Partnerships		387,159	213,954	
84.340	Class Size Reduction		12,790,424	12,790,424	
84.342	Preparing Tomorrow's Teachers to Use Technology		1,027,213	78,899	
84.346	Occupational and Employment Information State Grants		37,262		
84.348	Title I Accountability Grants		1,396,732	1,396,732	
84.352	Grants for School Repair and Renovation		4,297,315	4,264,062	
84.902	National Assessment of Educational Programs		4,787	-	
	Indirect:				
84.013	Title I Program for Neglected or Delinquent Children	Juvenile Justice Authority	38,624	-	
84.013	Title I Program for Neglected and Delinquent Children	Juvenile Justice Authority	38,508	38,508	
84.027	Special Education - Grants to States	Juvenile Justice Authority	25,112	-	
84.048	Vocational Education - Basic Grants to States	Juvenile Justice Authority	10,500	-	
84.281	Eisenhower Professional Development State Grants	Juvenile Justice Authority	1,090	-	
84.298	Innovative Education Program Strategies	Juvenile Justice Authority	1,089	-	
84.281	Eisenhower Professional Development State Grants	Juvenile Justice Authority	1,056	-	
84.298	Innovative Education Program Strategies	Juvenile Justice Authority	1,064	-	
84.048	Vocational Education - Basic Grants to States	Juvenile Justice Authority	10,000	-	
84.027	Special Education - Grants to States	KSDE	5,448	-	

Federal CFDA /		Received indirectly:	Expenditures	Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor			by Federal Agency	to Subrecipients	Passed to Subrecipients
84.027	Special Education - Grants to States	KSDE	1,612		-	
84.013	Title I Program for Neglected and Delinquent Children	KS Dept of Education	40,029		-	
84.048	Vocational Education - Basic Grants to States	KS Dept of Education	46,600		-	
84.302	Regional Technical Support and Professional Development Consortia	KU	48,588		-	
84.276	Goals 2000 - State and Local Education Systemic Improvement Grants	KS Dept of Ed	78,175		-	
84.281	Eisenhower Professional Development State Grants	Board of Regents	105,934		-	
	Special Education - State Program Improvement Grants for Children with					
84.323	Disabilities	KS Dept of Ed	6,779		-	
84.336	Teacher Quality Enhancement Grant	KS Dept of Ed	19,846		-	
84.281A	Title II - Eisenhower Math/Science	KS Dept of Ed	1,090		1,090	
84.281A	Title II - Eisenhower Math/Science	KS Dept of Ed	1,056		1,056	
84.281A	Title II - Eisenhower Math/Science	KS Dept of Ed	1,578		1,578	
84.281A	Title II - Eisenhower Math/Science	KS Dept of Ed	3,123		3,123	
84.298A	Title VI - Chapter 2	KS Dept of Ed	1,089		1,089	
84.298A	Title VI - Chapter 3	KS Dept of Ed	1,064		1,064	
84.298A	Title VI - Chapter 4	KS Dept of Ed	3,364		3,364	
84.038	Federal Perkins Loan Program - Federal Capital Contributions	KS Dept of Ed	10,500		10,500	
84.038	Federal Perkins Loan Program - Federal Capital Contributions	KS Dept of Ed	22,600		22,600	
84.051	National Vocational Education Research	KDOE	9,585		-	
84.168	Eisenhower Professional Development - Federal Activities	Board of Regents	74,067		-	
84.243	Tech - Prep Education	KDOE	33,389		-	
84.281	Eisenhower Professional Development State Grants	Board of Regents	23,000		-	
84.013	Title I Program for Neglected and Delinquent Children	Juvenile Justice Authority	72,055		-	
84.048	Vocational Education - Basic Grants to States	Juvenile Justice Authority	13,750		-	
84.151	ECIA	Juvenile Justice Authority	1,629		-	
84.048	Vocational Education - Basic Grants to States	KS Dept of Ed	72,701		-	
84.009 & 84.013	Title I Education of Children	KS SRS	21,639		-	
84.013	Title I Program for Neglected and Delinquent Children	Juvenile Justice Authority	138,626		-	
	Special Education - State Program Improvement Grants for Children with					
84.323	Disabilities	KSDE	30,008		-	
84.027	Special Education - Grants to States	KDOE	27,363		-	
84.027	Special Education - Grants to States	KDOE	141,150		-	
84.027	Special Education - Grants to States	KDOE	3,000		-	
TOTAL DEPARTMENT OF EDUCATION				488,855,772		131,411,771
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Direct:						
93.000	Noncatalog Miscellaneous		1,863,259			
	Special Programs for the Aging - Prevention of Elder Abuse, Neglect and					
93.041	Exploitation		50,348		-	
93.042	Special Programs for the Elderly		117,033		117,033	
	Special Programs for the Aging - Disease Prevention and Health Promotion					
93.043	Services		160,528		-	
	Special Programs for the Aging - Grants for Supportive Services and Senior					
93.044	Centers		3,322,726		186,236	
93.045	Special Programs for the Aging - Nutrition Services		5,152,825		-	
	Special Programs for the Aging - Training, Research and Discretionary					
93.048	Projects and Programs		85,029		-	
93.052	Nation Family Caregiver Support Program		947,488		-	
93.103	FDA Research		15,141			
93.110	Maternal and Child Health Federal Consolidate Programs		711,808			
93.113	Biological Response to Environmental Health Hazards		1,399,272		9,977	

Federal CFDA /		Received indirectly:	Expenditures	Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor			by Federal Agency	to Subrecipients	Passed to Subrecipients
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		265,100			
93.118	Acquired Immunodeficiency Syndrome (AIDS) Activity		1,780,740		1,053,473	
93.119	MH - Aids Integration Project		44,529			
93.121	Oral Diseases and Disorders Research		338,814			
93.124	Nurse Anesthetist Traineeships		12,950			
93.127C	Emergency Medical Services for Children		143,926			
93.128	Alcohol and Drug Data Collection		67,435			
93.130	Primary Care Services - Resource Coordination and Development - Primary Care Offices		98,636			
93.136	Injury Prevention and Control Research and State and Community Based Programs		136,653			
93.145	AIDS Education and Training Centers		77,075			
93.150	Projects for Assistance in Transition from Homelessness (PATH)		225,995			
93.157	Centers for Excellence		926,467			
93.161	Health Program for Toxic Substance and Disease Registry		14,180			
93.165	Grants for State Loan Repayment		27,993			
93.173	Research Related to Deafness and Communication Disorders		1,340,843		40,704	
93.184	Disabilities Prevention		180,887			
93.192	Quentin N. Burdick Programs for Rural Interdisciplinary Training		237,709		47,108	
93.197	Childhood Lead Poisoning Prevention Projects		871,978		4,350	
93.211	Rural Telemedicine Grants		248,084			
93.213	Research and Training in Alternative Medicine		234,793			
93.217	Family Planning - Services		2,126,176		1,950,599	
93.226	Research on Healthcare Costs, Quality and Outcomes		267,590			
93.230	Consolidated Knowledge Development and Application (KD&A)		492,660		177,150	
93.234A	Traumatic Brain Injury - State Demonstration Grant Program		40,850			
93.241	State Rural Hospital Flexibility Program		913,358			
93.242	Mental Health Research Grants		1,241,503		350,658	
93.245	Innovative Food Safety Projects		18,210			
93.246	Health Centers for Migrant and Seasonal Farmworkers		282,628	Consolidated Health Cente	47,933	
93.247	Advanced Education Nursing Grant Program		137,877		21,753	
93.250	Geriatric Academic Career Award		3,427			
93.262	Occupational Safety and Health Research Grants		20,854			
93.268	Immunization Grant		1,471,525		217,379	
93.273	Alcohol Research Programs		87,678			
93.274	Clinical Training Grant for Faculty Development in Alcohol and Drug Abuse		81,715			
93.277	Drug Abuse Scientist Developmental Awards		111,726			
93.279	Drug Abuse Research Programs		538,068			
93.281	Mental Health Research Career / Scientist Development Awards		146,102			
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance		3,404,809		369,715	
93.298	Nurse Practitioner and Nurse-Midwifery Program		457,375		133,278	
93.299	Advanced Nurse Education		32,530			
93.300	National Center for Health Workforce Analysis		7,286			
93.306	Comparative Medicine		1,289,537		324,309	
93.342	Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students		654,027			
93.358	Advanced Education Nursing Traineeships		224,636			
93.359	Basic Nurse Education and Practice Grants		(53)			
93.361	Nursing Research		695,785			
93.364	Nursing Student Loans		133,817			
93.371	Biomedical Technology		447,171			

Federal CFDA /		Received indirectly:	Expenditures	Total Expenditures by Federal Agency	Funds Passed to Subrecipients	Total Funds Passed to Subrecipients
Contract Number	Federal Grantor / Program / Pass-Through Grantor					
93.386	Noncatalog Miscellaneous		10,622			
93.389	Research Infrastructure		2,887,544		86,314	
93.390	Academic Research Enhancement Award		122,212			
93.393	Cancer Cause & Prevention Research		2,231,839		28,165	
93.395	Cancer Treatment Research		619,728			
93.396	Cancer Biology Research		656,099			
93.397	Cancer Centers Support Grants		35,440			
93.398	Cancer Research Manpower		270,772			
93.399	Cancer Control		1,735,841		313,599	
93.556	Promotion Safe and Stable Families		1,801,460			
93.558	Temporary Assistance for Needy Families		73,323,102			
93.563	Child Support Enforcement		39,821,728			
93.566	Refugee and Entrant Assistance - State Administered Programs		581,371			
93.568	Low-Income Home Energy Assistance		9,423,189			
93.569	Community Services Block Grant		5,465,326		-	
93.570	Community Service Block Grant - Discretionary Awards		65,366			
93.575	Child Care and Development Block Grant		783,066			
	Child Care Mandatory and Matching Funds of the Child Care and Development Fund					
93.596	Refugee and Entrant Assistance - Discretionary Grants		56,254,428		2,400,319	
93.576	State Court Improvement Grant		282,093		211,000	
93.586	Grants to States for Access and Visitation Programs		121,471			
93.597	Head Start		103,133		103,133	
93.600	Developmental Disabilities Basic Support and Advocacy Grants		2,456,190			
93.630	Developmental Disabilities Projects of National Significance		451,648			
93.631	Developmental Disabilities University Affiliated Programs		151,582			
93.632	Children's Justice Grants to States		340,502		65,493	
93.643	Child Welfare Services		184,039		8,388	
93.645	Foster Care - Title IV-E		2,923,319			
93.658	Adoption Assistance		31,461,035		1,324,748	
93.659	Social Services Block Grant		11,528,815			
93.667	Child Abuse and Neglect State Grants		23,273,538			
93.669	Family Violence Prevention and Services		622,173			
93.671	Independent Living		1,040,103		1,018,717	
93.674	Noncatalog Miscellaneous		1,140,491		80,155	
93.713	State Children's Insurance Program		289,100			
93.767	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		34,826,993			
93.768	State Medicaid Fraud Control Units		258,156			
93.775	State Survey and Certification of Health Care Providers and Suppliers		539,553		-	
93.777	Medical Assistance Program		2,587,865			
93.778	Health Care Financing Research, Demonstrations and Evaluations		1,160,200,339			
93.779	Disability Determination Services		322,909		327,347	
93.802	Scholarships for Students of Exceptional Financial Need		12,996,380			
93.820	Cell Biology and Biophysics Research		10,928			
93.821	Health Careers Opportunity Program		1,526,823		333,144	
93.822	Heart and Vascular Diseases Research		887,237			
93.837	Lung Diseases Research		1,275,811			
93.838	Blood Diseases and Resources Research		443,703			
93.839	Arthritis, and Musculoskeletal and Skin Diseases Research		151,838			
93.846	Diabetes, Endocrinology and Metabolism Research		907,119		297,194	
93.847	Digestive Diseases and Nutrition Research		768,841			
93.848	Kidney Diseases, Urology and Hematology Research		646,397			
93.849			3,548,149		322,472	

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		182,663			
93.854	Neurological Disorders and Stroke		2,470,540			
93.855	Allergy, Immunology and Transplantation Research		434,375			
93.856	Microbiology and Infectious Diseases Research		718,373			
93.859	Pharmacology, Physiology, and Biological Chemistry Research		274,805			
93.862	Genetics and Developmental Biology Research and Research Training		320,504			
93.864	Population Research		3,218,914			
93.865	Center for Research for Mothers and Children		3,489,220		475,686	
93.866	Aging Research		1,618,797		11,698	
93.867	Vision Research		1,951,150			
93.879	Medical Library Assistance		69,718			
93.886	Physician Assistant Training in Primary Care		508			
	Resource and Manpower Development in the Environmental Health Sciences		266,785			
93.894	Sciences		266,785			
93.895	Grants for Faculty Development in Family Education		308			
	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		226,766			
93.896	Division of Medicine		80,387			
93.913	Grants to State for Operation of Offices of Rural Health		61,609			
93.914	HIV Emergency Relief Project Grants		3,428,747		360,557	
	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		1,457,148			
93.919	Scholarships for Health Professions Students from Disadvantaged Backgrounds		63,320			
93.925	Healthy Start Initiative		147,396			
93.926	Center for Medical Rehabilitation Research		94,692			
93.929	Cooperative Agreements for State-Based Comprehensive School Health Programs to Prevent the Spread of HIV		302,584		-	
93.938	Assistance Programs for Chronic Disease Prevention and Control		205,082			
93.945	Demographic Grants to States with Respect to Alzheimer's		99			
93.951	Block Grants for Community Mental Health Services		3,396,546			
93.958	Block Grants for Prevention and Treatment of Substance Abuse		11,384,987			
93.959	Block Grants for Prevention and Treatment of Substance Abuse		268,772		73,898	
93.969	Grants for Geriatric Education Centers					
93.977	Prevention Health Services - Sexually Transmitted Diseases Control Grant		746,526		275,219	
93.984	Academic Administrative Units in Primary Care		183,458			
93.991	Preventative Health and Health Services Block Grant		1,002,321		394,218	
93.994	Maternal and Child Health Services Block Grant to the States		5,702,799		2,355,849	
	Indirect:					
93.674	Independent Living	Juvenile Justice Authority	2,350		-	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Juvenile Justice Authority	8,161		-	
93.643	Children's Justice Grants to States	KS SRS	15,079		-	
93.991	Preventative Health and Health Services Block Grant	KDHE	367,676		361,209	
93.674	Independent Living	Juvenile Justice Authority	26,813		-	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Juvenile Justice Authority	44,110		-	
93.568	Low-Income Home Energy Assistance	KS SRS	1,993,826		-	
93.389	Research Infrastructure	KU	25,516		-	
93.389	Research Infrastructure	KSU	1,817		-	
93.563	Child Support Enforcement	KS SRS	1,639,062		-	
93.658	Foster Care - Title IV-E	KS SRS	49,772		-	
93.659	Adoption Assistance	KS SRS	1,276,168		-	
93.118	Acquired Immunodeficiency Syndrome (AIDS) Activity	KDHE	1,913		-	

Federal CFDA /				Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor	Received indirectly:	Expenditures	by Federal Agency	to Subrecipients	Passed to Subrecipients
93.575	Child Care and Development Block Grant	KS SRS	37,022		-	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	KS SRS	22,403		-	
93.674	Independent Living	KS SRS	23,805		-	
93.865	Center for Research for Mothers and Children	KU	401,037		-	
93.000	Noncatalog Miscellaneous	KS Insurance Department	740,900		258,600	
93.244	Mental Health Clinical and AIDS Service-Related Training Grants	KS SRS	69,153		-	
93.645	Child Welfare Services	KS SRS	4,643		-	
93.184	Disabilities Prevention	KDHE	20,587		-	
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,581,328,229		16,538,777
CORPORATION FOR NATIONAL & COMMUNITY SERVICE						
Direct:						
94.003	State Commissions		114,998		-	
94.004	Learn and Serve America - School and Community Based Programs		347,493		284,145	
94.005	Learn and Serve America - Higher Education		243,842		86,258	
94.006	AmeriCorps		856,414		852,414	
94.007	Planning and Program Development grants		79,606		79,606	
94.009	Training and Technical Assistance		91,536		18,000	
94.011	Foster Grandparent Program		494,559			
94.016	Senior Companion Program		408,477			
94.076	Title IV B Special Project		9,982			
Indirect:						
94.006	AmeriCorps	KDOE	626,150		-	
94.006	AmeriCorps	KS Dept of Ed	159,571		-	
TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICE				3,432,628		1,320,423
NON-CATALOG MISCELLANEOUS						
Direct:						
2060-98-030	Noncatalog Miscellaneous		2,665			
98.853	Noncatalog Miscellaneous		19,763			
CD987073-01	Noncatalog Miscellaneous		62,495			
Contract	Noncatalog Miscellaneous		2,733,820			
Contract	Noncatalog Miscellaneous		27,164			
Contract	Noncatalog Miscellaneous		77,794			
Contract	Noncatalog Miscellaneous		211,775			
Contract	Noncatalog Miscellaneous		(1,521)			
Contract	Noncatalog Miscellaneous		5,400			
Contract	Noncatalog Miscellaneous		140,276			
FAI 20-001	Noncatalog Miscellaneous		11,630		-	
KS-98-01	Noncatalog Miscellaneous		1,484,680		-	
KU Med Center	Noncatalog Miscellaneous		20,304			
KU Med Center	Stafford Loans		6,093,968			
KU Med Center	Stafford Loans		7,485,480			
N/A	Unmet needs		2,956,984		2,956,984	
N/A	Noncatalog Miscellaneous		25,000			
N1HD13313	Noncatalog Miscellaneous		291,338			
NAG2-1016	Noncatalog Miscellaneous		(759)			

Federal CFDA /		Received indirectly:	Expenditures	Total Expenditures by Federal Agency	Funds Passed to Subrecipients	Total Funds Passed to Subrecipients
Contract Number	Federal Grantor / Program / Pass-Through Grantor					
NAG2-1491	Noncatalog Miscellaneous		131,548			
no CFDA #	Noncatalog Miscellaneous		3,084,579		1,092,358	
No CFDA Assigned	Noncatalog Miscellaneous		83,581			
SRS	Noncatalog Miscellaneous		99,536		6,369	
V101(223B) P-4219	Noncatalog Miscellaneous		117,140		-	
xx.unknown	Noncatalog Miscellaneous		252,015			
xx.unknown	Noncatalog Miscellaneous		35,298			
unknown	Noncatalog Miscellaneous		245,714			
10.xxx	Flow-through agreements with CFDA (6 agreements)		96,306			
10.xxx	Flow-through agreements with CFDA (4 agreements)		94,261			
11.xxx	Flow-through with CFDA (one agreement)		1,226			
11.xxx	NA1341-02-W-0292		6,540			
12.unknown	DACW5600M0026 Servicea Iespedeza (#695)		7,956			
12.unknown	Flow-through contracts (CFDA not available)		961,923			
12.unknown	Army Contracts (approx. 30 contracts)		2,588,000		1,019,270	
20.unknown	Noncatalog Miscellaneous		11,052			
66.unknown	Noncatalog Miscellaneous		63,009			
66.xxx	Noncatalog Miscellaneous		26,409			
66.xxx	Noncatalog Miscellaneous		2,550			
66.xxx	Noncatalog Miscellaneous		4,334			
81.unknown	DE-FG02-01ER45888		100,643			
81.unknown	Flow-through agreements with cfa (20 agreements)		546,433			
83.unknown	EMK-2000-SA-0058		54,381			
84.unknown	Flow-through agreements with CFDA (8 agreements)		150,646			
93.unknown	Flow-through agreements with CFDA (7 agreements)		194,752			
93.unknown	#273-MH-014649		7,913			
93.xxx	Rape Prevention and Education		41,686			
93.xxx	Disability BRFSS		3,464			
93.xxx	Bioterrorism Health Alert Network		22,337			
93.xxx	Other Federal Grants		16,405		16,405	
			6,674			
unknown	Federal Highway Administration Project # TCP-0001 (002) - Netask		21,240			
Indirect:						
Contract	Medical Assistance Program	KS SRS	2,563,258		147,047	
Contract	State Legal Impact Assist Grant Fund - Fed	KS SRS	2,456		-	
Contract	Early Childhood Dev for Handicapped Children	SRS/KDOE	42,848		-	
Contract	Special Education - Make a Difference	SRS/KDOE	20,697		-	
from SRS	Child Care Facilities Licensure Fund	KS SRS	2,207,198		767,157	
from SRS	Title IV - Federal Fund	KS SRS	504,882		3,087	
66.unknown	Noncatalog Miscellaneous	KDHE	612,665		-	
81.unknown	Flow-through agreement with CFDA (3 agreements)	KCC	15,059		-	
84.unknown	Noncatalog Miscellaneous	KDHE	22,676		-	
84.unknown	Noncatalog Miscellaneous	KDOE	40,171		-	
84.unknown	Noncatalog Miscellaneous	KU Med Center	7,331		-	
93.unknown	Noncatalog Miscellaneous	KDHE	111,767		-	
93.unknown	Noncatalog Miscellaneous	KS SRS	688,416		76,363	
93.unknown	Noncatalog Miscellaneous	KU Med Center	49,821		-	
2001.990	Noncatalog Miscellaneous	KDOCH	102,029		-	
45.unknown	Noncatalog Miscellaneous	Arts Commission	8,575		-	
20.unknown	Noncatalog Miscellaneous	KDOT	473,898		11,659	
TOTAL NON-CATALOG MISCELLANEOUS				38,201,554		6,096,699
			2,925,778,253	2,925,778,253	330,823,489	330,823,489

Federal CFDA /		Received indirectly:	Expenditures	Total Expenditures	Funds Passed	Total Funds
Contract Number	Federal Grantor / Program / Pass-Through Grantor			by Federal Agency	to Subrecipients	Passed to Subrecipients
FEDERAL NONCASH EXPENDITURES:						
10.551	Food Stamps		106,751,559			
10.565	Commodity Supplemental Food Program		305,565		149,623	
10.570	Nutrition Program for the Elderly		<u>1,984,396</u>		<u>-</u>	
TOTAL NON-CASH FEDERAL EXPENDITURES				<u>109,041,520</u>		<u>149,623</u>
TOTAL			\$ 3,034,819,773	\$ 3,034,819,773	\$ 330,823,489	\$ 330,823,489

STATE OF KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2002

1 - Basis of Accounting

Except for certain noncash federal award programs, the accompanying schedule is presented on an accrual basis of accounting. Commodity food distribution is presented at the value assigned to the commodities by the federal granting agency. Food stamps are presented on the basis of the redeemable value of the food stamps distributed. Higher Education Act insured loans and revolving fund loans are presented on the basis of the amount of loans awards.

2 - Student Financial Assistance Programs

Federal funded student financial assistance programs are administered for the State of Kansas by the various Board of Regents institutions. The programs at each institution are administered separately from those of any other institution and are listed separately in the accompanying schedule. Totals for each program are presented below:

<u>CFDA #</u>		
84.007	Supplemental Education Opportunity Grants	\$ 2,059,133
84.032	Federal Family Education Loan Program	145,208,865
84.033	Federal Work Study Program	3,691,886
84.038	Perkins Loan Program	3,513,223
84.063	Pell Grant Program	35,283,908
84.268	Federal Direct Loan	59,003,488
93.342	Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students	654,027
93.364	Nursing Student Loans	133,817
93.820	Scholarships for Students of Exceptional Financial Need	
10,928		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	63,320

Guaranteed Student Loans, Health Education Assistance Loans and Federal Family Education Loans are made by financial institutions rather than by the educational institution.

STATE OF KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Year Ended June 30, 2002

3 - Revolving Loan Fund

The Community Development Block Grant (administered by the Kansas Department of Commerce and Housing), the Water Pollution Control Revolving Loan Fund and the Public Water Supply Revolving Loan Fund (both administered by the Kansas Department of Health and Environment) are revolving loan funds. The value of the loans associated with these programs is summarized as follows:

	<u>CFDA Number</u>	<u>July 1, 2001 Balance</u>	<u>New Loans</u>	<u>Adjustments/ Repayments</u>	<u>June 30, 2002 Balance</u>
Community Development Block Grant Loans	14.228	\$ 20,035,528	\$ 4,824,203	\$ 4,532,638	\$ 20,327,093
Water Pollution Control Revolving Loan Fund	66.458	260,373,358	70,168,683	16,863,050	313,678,991
Public Water Supply Revolving Loan Fund	66.468	62,876,208	37,035,818	5,627,579	94,284,447

STATE OF KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2002

Part I - Summary of Auditor's Results

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No material weaknesses were identified.
3. No instances of noncompliance considered material to the financial statements were disclosed by the audit.
4. The audit disclosed findings related to internal control over compliance with requirements applicable to major federal awards programs that are required to be reported.
5. The independent auditor's report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed findings required to be reported by OMB Circular A-133.
7. The State's major programs were:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Based on Threshold:	
Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559
Child and Adult Care Food Program	10.558
WIA Cluster	17.258, 17.259, 17.260
Highway Planning and Construction Cluster	20.205, 23.003
Title I Grants to LEA's	84.010
Special Education Cluster	84.027, 84.173
Child Care Cluster	93.575, 93.596
Medicaid Cluster	93.778, 93.775, 93.777
Public Assistance Grants	83.544
Vocational Education – Basic Grants to States	84.048
Capitalization Grants for State Revolving Funds	66.458
Additional Selections:	
HOME Investment Partnerships Program	14.239
Aging Cluster	93.044, 93.045
Capitalization Grants for Drinking Water State Revolving funds	66.468

8. A threshold of \$ 9.1 million was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The State qualified as a low-risk auditee as that term is defined in OMB Circular A-133.

Part II - Financial Statement Findings

There were no financial statement findings noted.

Part III - Federal Award Findings and Questioned Costs

Finding No. 02-1

Federal Program // Medicaid Cluster (CFDA No. 93.775, 93.777, 93.778)

Condition // During 2002, the State utilized BlueCross/BlueShield of Kansas (BCBS) to process provider claim payments under the Medicaid program. The Department of Social and Rehabilitation Services has historically relied upon the controls of BCBS in the processing of these claim payments. A complete review of the controls related to the claim payment process has not been performed by a third party and a SAS No. 70 report has not been received. SAS No. 70 provides guidance on the factors an independent auditor should consider when auditing the financial statements of an entity that uses a service organization to process certain transactions. The user auditor should consider the effect of the service organization on the internal control of the user organization (the State) and the availability of evidence to obtain the necessary understanding of the user organization's internal control in the order to plan an audit, assess control risk at the user organizations and perform substantive tests.

Criteria // The Office of Management and Budget (OMB) Compliance Supplement for the Medicaid Cluster recommends that a SAS 70 report be received in order to document the understanding of and gain reliance on, any outside service organization's controls.

Effect // Provider payments on Medicaid claims are processed by BCBS. If the proper controls are not in place and are not being adequately monitored, provider payments may be incorrectly processed.

Questioned Costs // None.

Recommendation // The Department of Social and Rehabilitation Services (SRS) should request BCBS to provide a SAS 70 report on internal control over its provider claims processing for the Medicaid program. Any other areas of processing which are significant to the Medicaid program should also be covered by the report. Additionally, as future contracts are negotiated for service organizations used to process provider payments, the requirement for an annual SAS 70 report should be included as a contract provision.

We understand that the contract for the new claims processor included a provision for a SAS 70 report and therefore this recommendation has been implemented for the year ended June 30, 2003.

Finding No. 02-2

Federal Program – Child Care Cluster (CFDA No. 93.575, 93.596)

Condition – One out of 32 applications tested was not dated. As a result we were unable to determine if the eligibility determination process was completed within 30 days.

Criteria – SRS requires that Child Care Assistance Eligibility be determined within 30 days of the agency's receipt of a signed application.

Effect – The timeliness of the eligibility determination process was unable to be assessed.

Questioned Costs – None.

Recommendation – Although a procedure is currently in place to date stamp all applications, we recommend that procedures be strengthened for review of client files during the applicant's appointment to apply for child care assistance in order to ascertain whether the application date was stamped on the application or a phone log entry was made on the correspondence form. This will assist in substantiating compliance with the 30 day requirement.

Finding No. 02-3

Federal Program – Child Care Cluster (CFDA No. 93.575, 93.596)

Condition – Grantee had not submitted final reports by deadline.

Criteria – SRS requires final reports from grantees within 60 days of grant period.

Effect – Information is not available to SRS in a timely manner to determine if the grantee is in compliance with requirements of the grant.

Questioned Costs – None.

Recommendation – SRS has a system in place to follow up with grantees who have not submitted their final reports. In this instance SRS did follow up, but the grantee did not respond. We recommend SRS Child Care personnel institute procedures which encourage grantees to respond to requests for information in a more timely manner.

Finding No. 02-4

Federal Program – Child Care Cluster (CFDA No. 93.575, 93.596)

Condition – The on-site monitoring occurred 103 days after the grant period.

Criteria – SRS policies require on-site monitoring once during the grant period.

Effect – The on-site monitoring by SRS during the grant period allows management to determine if the grantee is in compliance with requirements of the grant and make recommendations before the end of the grant period, if required. The ability to make timely recommendation is lost when on-site monitoring is not done during the grant period.

Questioned Costs – None.

Recommendation – We recommend that procedures be instituted to allow for timely on-site monitoring visits to comply with monitoring guidelines.

Finding No. 02-5

Federal Program – Child Care Cluster (CFDA No. 93.575, 93.596)

Condition – The Early Head Start on-site monitoring procedures do not include verification of compliance with publicity releases.

Criteria – SRS requires that all publicity releases and materials published in connection with the grant shall conspicuously acknowledge support of the Kansas Department of Social and Rehabilitation Services.

Effect – Without a monitoring step to review for compliance with the requirement for publicity releases, SRS is unable to determine compliance.

Questioned Costs – None.

Recommendation – We recommend that SRS include this requirement on the Early Head Start monitoring checklist to ascertain compliance.

Finding No. 02-6

Federal Program – Child Care Cluster (CFDA No. 93.575, 93.596)

Condition – For one of three grantees tested, an independent audit report was not received by SRS from the grantee.

Criteria – Non-federal entities that expend over \$ 300,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of OMB Circular A-133. The independent auditor report must be submitted within nine months of grantee's fiscal year end to SRS.

Effect – Without the Single Audit report, SRS is unable to review and determine if all compliance aspects were met.

Questioned Costs – None.

Recommendation – We recommend that the SRS implement procedures to timely monitor grantee compliance with the submission of independent auditor reports.

Finding No. 02-7

Federal Program – Workforce Investment Act Cluster (CFDA No. 17.258, 17.259, 17.260)

Condition – 26 percent (compared to the maximum requirement of 25 percent) of the dislocated workers funded amount was reserved for rapid response activities. The overage was due to a modification received late in the fiscal year. The modification was an amount that was rescinded from the program year allotment and divided between administration costs, rapid response, and the five local area allocations based upon the 1999 and 2000 program year expended balances in proportion to the state as a whole. Before the modification, the department was in compliance with the compliance supplement criteria.

Criteria – The Office of Management and Budget (OMB) Compliance Supplement for the Workforce Investment Act Cluster states that the State must reserve for rapid response activities a portion of funds, up to 25 percent, allotted for dislocated workers.

Effect – Funds allocated to Rapid Response in error were unavailable for other program activities.

Questioned Costs – \$ 31,939.

Recommendation – Procedures be implemented to insure modifications are appropriately rescinded from allotments for administration costs, rapid response and the five local areas.

Finding No. 02-8

Federal Program – Special Education Cluster (CFDA No. 84.027, 84.173)

Condition – The total base allocation to preschools in the allocating formula was 1 percent less than the amount stipulated in the award document. However, the preschools overall receive more money than the minimum amount required by the United States Department of Education.

Criteria – For each grant year, the United States Department of Education creates a chart that accompanies the award documents. This chart indicates the minimum or maximum of the grant money that can be allocated to the Local Education Agencies based upon different criteria.

Effect – A number of preschools that received grant money could have received more or less than they should have if the formula was followed correctly.

Questioned Costs – None.

Recommendation – Control be put into place to insure that the allocating formulas accurately reflect all requirements of the grant award.

Finding No. 02-9

Federal Program – Vocational Education – Basic Grants to States (CFDA No. 84.048)

Condition – The State has not been requiring leadership fund grantees to submit final reports. While some of the grantees prepare and submit year-end reports or other final products on their own, this has not been a requirement in recent years.

Criteria – Final reports are required to be submitted in order for State Education personnel to determine if compliance requirements were met.

Effect – The State has no evidence that all grantees are using the granted leadership money for allowable activities.

Questioned Costs – None.

Recommendation – The State should establish policies related to monitoring the leadership fund grantees to ensure that the federal guidelines for the award are met.

STATE OF KANSAS
CORRECTIVE ACTION PLAN (UNAUDITED)
Year Ended June 30, 2002

Finding No. 02-1 - Federal Program □ Medicaid Cluster (CFDA No. 93.775, 93.777, 93.778)

Auditee Contact - Mary S. Hoover, Chief Internal Auditor, Department of Social and Rehabilitation Services, Office of Audit and Consulting Services.

Corrective Action Plan - The Department of Social and Rehabilitation Services (SRS) has recently signed a new contract for its Medicaid Management Information System contract. The new contract specifies that the service organization obtain independent audit work in compliance with GAAP and CobiT (Control Objectives for Information Technology). The SAS 70 report requirement is specifically mentioned as a requirement in that contract.

STATE OF KANSAS

CORRECTIVE ACTION PLAN (UNAUDITED)
(Continued)

Finding No. 02-2 - Federal Program □ Child Care Cluster (CFDA No. 93.575, 93.596)

Auditee Contact - Mary S. Hoover, Chief Internal Auditor, Department of Social and Rehabilitation Services, Office of Audit and Consulting Services.

Corrective Action Plan - The State Child Care Administrator will discuss the findings of this audit in detail with the area office staff responsible for processing child care subsidy applications. This discussion will take place during a regularly scheduled teleconference with area officials. The need to date stamp all applications received for accurate recording of application date and timely processing will also be reinforced through a follow-up memo to area staff.

STATE OF KANSAS

CORRECTIVE ACTION PLAN (UNAUDITED)
(Continued)

Finding No. 02-3 - Federal Program □ Child Care Cluster (CFDA No. 93.575, 93.596)

Auditee Contact - Mary S. Hoover, Chief Internal Auditor, Department of Social and Rehabilitation Services, Office of Audit and Consulting Services.

Corrective Action Plan - There is currently a process in place to track receipt of grantee reports and to follow up with grantees who have not submitted reports in a timely manner. A spreadsheet is used to track reports as they are received and to note reports that have not been received. When reports are not received, follow up letters requesting the reports are sent. In the instance cited, a follow up letter to the grantee had been sent, but the grantee had not responded. The tracking process will be expanded to include phone calls and/or site visits to grantees who do not submit reports when requested to do in writing.

STATE OF KANSAS

CORRECTIVE ACTION PLAN (UNAUDITED)
(Continued)

Finding No. 02-4 - Federal Program □ Child Care Cluster (CFDA No. 93.575, 93.596)

Auditee Contact - Mary S. Hoover, Chief Internal Auditor, Department of Social and Rehabilitation Services, Office of Audit and Consulting Services.

Corrective Action Plan - Under current grant monitoring procedures, on-site monitoring visits for CCDF grants received by child care centers are scheduled and completed by child care staff in the SRS local offices. Kansas will not have a CCDF child care center grant program for FY04 so no procedure modification will be made at this time. Should Kansas reinstate this grant program in the future, monitoring visits will be closely tracked by Central office staff to insure timely completion and/or included in the SRS contract with the Kansas Association of Child Care Resource and Referral Agencies so staff at the local resource and referral agencies may assist in completing monitoring visits.

STATE OF KANSAS

CORRECTIVE ACTION PLAN (UNAUDITED)
(Continued)

Finding No. 02-5 - Federal Program □ Child Care Cluster (CFDA No. 93.575, 93.596)

Auditee Contact - Mary S. Hoover, Chief Internal Auditors, Department of Social and Rehabilitation Services, Office of Audit and Consulting Services.

Corrective Action Plan - Under current grant monitoring procedures, compliance with publicity releases is reviewed at monitoring site visits to grantees. The checklist used for the annual Early Head Start grantee site visit did not include compliance with publicity releases as one of its review elements. Compliance with publicity releases has now been added as a review element to the Early Head Start site visit review checklist.

STATE OF KANSAS

CORRECTIVE ACTION PLAN (UNAUDITED)
(Continued)

Finding No. 02-6 - Federal Program □ Child Care Cluster (CFDA No. 93.575, 93.596)

Auditee Contact - Mary S. Hoover, Chief Internal Auditors, Department of Social and Rehabilitation Services, Office of Audit and Consulting Services.

Corrective Action Plan - The Office of Audit and Consulting Services acknowledges that a report was not received from the grantee. The Office of Audit maintains an audit tracking database and does have procedures in place to ensure grantees who need to submit an independent audit are notified a number of times of the need for submission of their report. These notifications are made well in advance of the grant end date and the grantee's fiscal year end, after the fiscal year ends, and again a few months prior to when the audit report would be due. The Office of Audit recognizes that these measures do not necessarily result in timely submission of reports. Therefore, plans are underway to adopt new measures to ensure compliance with the submission of independent auditor reports. These plans include assessing penalties for late submission, withholding grant funds, or simply closing out the grants based on the information available and requesting repayment of grant funds.

STATE OF KANSAS

CORRECTIVE ACTION PLAN (UNAUDITED)
(Continued)

Finding No. 02-7 - Federal Program □ Workforce Investment Act Cluster (CFDA No. 17.258, 17.259, 17.260)

Auditee Contact – Gerald Schneider, Chief Financial Officer, Kansas Department of Human Resources

Corrective Action Plan - Action Taken – To correct the distribution of recaptured WIA Dislocated Worker funds, we have reallocated \$31,939 from Rapid Response. The \$31,939 was then distributed to statewide administration, in the amount of \$30,110, and local areas, in the amount of \$1,829. This will allow the state to be within the maximum 25% for rapid response, plus raises the statewide administration to the 15% and allows for the 60% available for local areas.

The \$ 30,110 is allocated 1/3 for administration and 2/3 for set aside activities.

The \$ 1,829 for local areas was allocated to local area four, according to the procedures outlined in TEGL 3-01; State Re-allocation Among Local Areas.

In the future any state level recapture of rescinded WIA funds will be reviewed by a second person to ensure any limitations are being met.

STATE OF KANSAS

CORRECTIVE ACTION PLAN (UNAUDITED)
(Continued)

Finding No. 02-8 - Federal Program □ Special Education Cluster (CFDA No. 84.027, 84.173)

Auditee Contact - Ronald K. Nitcher, Team Leader, Fiscal Service and Operations, Kansas State Department of Education

Corrective Action Plan – Pursuant to the Individual With Disabilities Education Act (IDEA), of the funds not set-aside for state level activities, local education agencies (LEAs) must be provided a base amount equal to the amount they would have received in FFY 1997 had 75 percent of the state's award been distributed to LEAs. State set-aside amounts are limited to the maximum amount that a state could set aside in the prior federal fiscal year, plus an adjustment based on the lesser of the rate of inflation or the percentage increase in the state's allocation over the previous year. Of the remaining allocation after computing the base allocation to LEAs and the state set-aside amount, 85 percent is distributed to LEAs based on enrollment and 15 percent is distributed to LEAs based on poverty. State set-aside funds may be used for a variety of activities including administration, providing direct and support services to children with disabilities, developing a state improvement plan, meeting performance goals, supplementing other funds used to develop and implement a statewide coordinated services system, and for distribution to LEAs in any manner determined appropriate by the state.

As stated in the finding, the total allocation to LEAs as part of the 75 percent based computation was \$ 3,062,527, or \$ 29,444 less than the amount required by the U.S. Department of Education (USDE). However, as the auditors noted, from the maximum set-aside the state could have retained amounting to \$ 1,079,088, an additional \$ 617,037 was allocated to LEAs. As a result, rather than the minimum required distribution to LEAs of \$ 3,347,577, the State of Kansas actually approved grants to LEAs totaling \$ 3,935,170, or \$ 587,593 in excess of the required minimum amount.

Although the total amount allocated to LEAs was greater than the minimum amount required, we have modified our procedures to ensure that in the future the total of our initial allocations to LEAs will be equal to the base allocation and minimum population/poverty allocation provided to our state by the USDE. In the future, one employee will compute the individual allocations to LEAs while another verifies and documents that the totals are correct. Any discretionary amounts awarded to LEAs by the state will be in addition to the minimum flow-through amount shown on the attachment accompanying our annual award.

We wish to emphasize that our corrective action plan was implemented immediately upon learning of this mistake. The Pre-School Grant flow-through funds for the 2002-03 school year were calculated based on the amounts provided in our FFY 2002 grant award document. Included for your review are copies of our FFY 2002 grant award formula amounts and our allocations to LEAs. (Please see Attachment No. 1)

STATE OF KANSAS

CORRECTIVE ACTION PLAN (UNAUDITED)
(Continued)

Finding No. 02-9 - Federal Program □ Vocational Education – Basic Grants to States (CFDA No. 84.048)

Auditee Contact - Ronald K. Nitcher, Team Leader, Fiscal Service and Operations, Kansas State Department of Education

Corrective Action Plan – A Final Report Form has been developed and will be used for all FFY 2002 (2002-03 school year) state program and leadership project grants. Grants already awarded will be notified of this additional responsibility and the Final Report Form will be attached to all future award letters. Among other information, the Final Report Form will require subrecipients to list their approved budget, final total expenditures, and a summary of their completed project. A copy of the report is attached for your review. (Please see Attachment No. 2)

STATE OF KANSAS

FOLLOW UP ON PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Prior Year Finding No. 01-1

Reportable Condition ¶ Reporting Assets and Liabilities of the State of Kansas

Condition ¶ The combined financial statements of the State are prepared on a basis of cash receipts and disbursements which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The combined financial statements, therefore, do not include certain assets and liabilities of the State nor do the accounting systems and processes of the State generally accumulate and capture such information relating to these assets and liabilities.

Recommendation ¶ We are aware the Division of Accounts and Reports initiated a GAAP conversion project in December of 1999, and it is our understanding the Division is in the final phase of the project. We recommend the Division timely complete the final phase. Further, in anticipation of converting the June 30, 2001 financial statements to GAAP, we recommend the Division develop a "GAAP Financial Statement Preparation Plan" that includes the steps required, personnel responsible, and timeline. A written plan will enable the Division to adequately manage the process and ensure timely completion.

Follow up – The State successfully converted its financial statements for the year ended June 30, 2002.

STATE OF KANSAS

FOLLOW UP ON PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Prior Year Finding No. 01-2

Federal Program ¶ Medicaid Cluster (CFDA No. 93.775, 93.777, 93.778)

Condition ¶ The State utilizes BlueCross/BlueShield of Kansas (BCBS) to process provider claim payments under the Medicaid program. The Department of Social and Rehabilitation Services has historically relied upon the controls of BCBS in the processing of these claim payments. A complete review of the controls related to the claim payment process has not been performed by a third party and a SAS No. 70 report has not been received.

Recommendation ¶ The Department of Social and Rehabilitation Services (SRS) should request BCBS to provide annually, a SAS 70 report on internal control over its provider claims processing for the Medicaid program. Any other areas of processing which are significant to the Medicaid program should also be covered by the report. If the report discusses internal control weaknesses in BCBS's processing, additional controls would need to be implemented at the State to ensure proper processing of provider claims.

Follow up – Although a SAS 70 report was not received for the year ended June 30, 2002, the new contract for claims processing for the year ended June 30, 2003 includes a provision for a SAS 70 report.

STATE OF KANSAS

FOLLOW UP ON PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Prior Year Finding No. 01-3

Federal Program ¶ National Guard Military Operations and Maintenance Projects (CFDA No. 12.401)

Condition ¶ There are three separate accounting systems being maintained to track the use of federal grant money; the USPFO, the State, and the Program Manager. None of these three systems are reconciled on a consistent basis until the end of the federal fiscal year. There are opportunities for reconciliation each month when the Status of Funding Letter is created.

Recommendation ¶ The Status of Funding Letters should be reconciled each month between the State and the Program Manager. This process should be done before the letter is sent to the USPFO to avoid further confusion when the USPFO is reconciling this letter to their records.

Follow up – Reconciliations are now being performed at least quarterly between the three separate accounting systems.

STATE OF KANSAS

FOLLOW UP ON PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Prior Year Finding No. 01-4

Federal Program □ Vocational Rehabilitation Services (CFDA No. 84.126)

Condition □ For two of the twenty-three participants selected for testing, the length of time between the participant's application date and the date of the eligibility determination as shown on the participant's certificate of eligibility, was greater than the maximum of sixty days. One participant's certificate was completed five days after the deadline and the other participant's was completed 10 days after the deadline.

Recommendation □ Vocational Rehabilitation Services should establish agency policies related to monitoring individual eligibility notification to ensure that the federal guidelines on eligibility are met. In some instances, the results of the required mental and physical examinations that are required in order to determine eligibility are not received timely so the Agency can process the application in time. In these cases, complete and dated documentation as to why the application was not processed in time should be kept in the participant's file.

Follow Up – SRS has established policies related to monitoring individual eligibility notification for compliance to federal guidelines. They have been documented in the Kansas Rehabilitation Services manual on page 20.

STATE OF KANSAS

FOLLOW UP ON PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Prior Year Finding No. 01-5

Federal Program □ Foster Care Program (CFDA No. 93.658)

Condition □ Nineteen of the forty-five *Eligibility Determination Forms* tested were either incomplete or should have resulted in the child being entered into the case monitoring system as □ineligible□. Furthermore, sixteen of the nineteen incorrect determinations were found to be □payment eligible□ on the payment system and received non-compliant federal funding during fiscal year 2001 based upon a review of the case□s payment records. However, it was also noted during the testing that the local level employees detected ten of the nineteen ineligible children during a redetermination process started in fiscal year 2001 and payments for these children ceased once the detection was made.

Recommendation □ In order to ensure that eligibility determinations are made in accordance with OMB Circular A-133 requirements, we encourage SRS to increase local level employee trainings on and reviews of the eligibility determination forms.

Follow Up – SRS implemented a review of 100% of IV-E cases statewide in August 2001. Field preparation for the 100% review and training began with a central office management meeting April 17, 2001. Statewide pre-audit orientation for area office staff was held. Regular monthly meetings have been held since May 2001, with area office IV-E eligibility staff, during which policy updates and other instructional support is provided. This statewide 100% review and monthly meeting continued through fiscal year 2002. Additionally, eligibility data was incorporated into the agency's child welfare system and checked internally for accuracy.

These corrective actions culminated in a finding of substantial compliance from the federal IV-E Eligibility Review conducted during September, 2002. The result of this review of 150 IV-E cases was a financial error rate of 1.74% and a case error rate of 0.2%. The state was commended "for its excellent efforts to improve its title IV-E foster care eligibility process, resulting in a more accurate title IV-E foster care eligibility program.

06/25/2002

TABLE II

FISCAL YEAR 2002 ALLOCATIONS
PRESCHOOL GRANTS
INDIVIDUALS WITH DISABILITIES EDUCATION ACT - PART B, SECTION 619

Column A	Column B Minimum Flow-Through to LEAs	Column C LEA Base Allocation	Column D Minimum LEA Population/ Poverty Allocation	Column E Maximum State Set-Aside	Column E Portion of Maximum State Set-Aside Available for Administration	Column G Maximum State Set-Aside Percent of Total Award	Column H Portion of Maximum State Set-Aside Available for Administration as Percent of Total Award
US TOTAL	\$295,738,683	\$270,038,253	\$25,700,430	\$94,261,317	\$18,852,262		
Alabama	5,730,375	3,981,010	360,005	1,389,360	277,872	24.2%	4.8%
Alaska	1,294,380	981,397	84,590	312,983	62,597	24.2%	4.8%
Arizona	5,545,068	4,232,211	3,756,686	1,312,855	262,571	23.7%	4.7%
Arkansas	5,478,110	4,143,468	3,827,091	1,335,642	267,128	24.4%	4.9%
California	39,048,701	30,406,345	27,055,718	9,442,358	1,888,471	23.7%	4.7%
Colorado	5,073,769	3,845,561	3,280,329	1,228,208	245,642	24.2%	4.8%
Connecticut	5,009,888	3,788,628	3,499,346	1,221,260	244,252	24.4%	4.9%
Delaware	1,287,906	976,618	891,952	311,288	62,258	24.2%	4.8%
Florida	18,917,454	14,334,043	13,133,108	4,583,411	916,682	24.2%	4.8%
Georgia	10,077,250	7,656,081	6,937,513	2,421,169	484,234	24.0%	4.8%
Hawaii	1,038,577	792,920	695,791	243,657	48,731	23.5%	4.7%
Idaho	2,233,481	1,689,033	1,560,068	544,458	108,892	24.4%	4.9%
Illinois	18,041,307	13,650,227	12,582,011	4,391,080	878,216	24.3%	4.9%
Indiana	9,008,983	6,873,362	6,348,542	2,215,621	443,124	24.4%	4.9%
Iowa	4,077,008	3,083,156	2,847,740	993,852	198,770	24.4%	4.9%
Kansas	4,420,665	3,347,577	3,091,971	255,000	215,818	24.4%	4.9%
Kentucky	10,431,998	7,886,990	7,286,822	2,543,008	508,602	24.4%	4.9%
Louisiana	6,628,385	5,019,413	4,610,280	1,008,972	321,794	24.3%	4.9%
Maine	2,567,159	1,941,363	1,793,129	625,796	125,159	24.4%	4.9%
Maryland	6,824,180	4,753,517	4,111,711	1,658,962	331,792	24.3%	4.9%
Massachusetts	12,853,843	9,734,659	8,937,000	2,463,024	492,605	24.4%	4.9%
Michigan	7,587,477	5,737,879	5,299,759	3,118,984	623,797	24.3%	4.9%
Minnesota	4,321,339	3,269,503	3,013,885	1,849,598	369,920	24.4%	4.9%
Mississippi	6,171,495	4,689,783	4,441,150	1,051,836	210,387	24.3%	4.9%
Missouri	1,215,398	923,080	854,484	1,481,712	290,342	24.0%	4.8%
Montana	2,306,907	1,745,842	1,607,850	292,318	58,464	24.1%	4.8%
Nebraska	2,312,229	1,757,835	1,583,373	554,394	110,878	24.0%	4.8%
Nevada	1,591,180	1,203,298	1,111,420	387,882	77,576	24.4%	4.9%
New Hampshire	11,621,386	8,788,442	8,117,395	671,047	2,832,844	24.4%	4.9%
New Jersey	3,258,045	2,462,319	2,274,308	793,726	158,745	24.4%	4.9%
New Mexico	34,473,989	26,070,729	24,078,334	8,403,260	1,680,652	24.4%	4.9%
New York	11,554,652	8,737,976	8,070,782	2,810,676	563,335	24.4%	4.9%
North Carolina	839,538	642,195	561,294	187,341	39,468	23.5%	4.7%
North Dakota	12,874,725	9,777,263	8,875,335	3,097,462	619,492	24.1%	4.8%
Ohio	3,760,078	2,864,338	2,566,608	895,738	179,148	23.8%	4.8%
Oklahoma	3,960,512	3,005,735	2,735,578	954,777	190,955	24.1%	4.8%
Oregon	14,293,094	10,821,020	9,951,311	869,709	694,595	24.3%	4.9%
Pennsylvania	1,707,269	1,281,088	1,192,506	416,181	83,238	24.4%	4.9%
Rhode Island	7,293,431	5,515,512	5,094,371	1,777,919	355,584	24.4%	4.9%
South Carolina	1,498,640	1,131,804	1,045,385	364,836	72,967	24.4%	4.9%
South Dakota	7,049,034	5,338,897	4,800,152	1,710,137	342,027	24.3%	4.9%
Tennessee	23,678,158	18,087,871	16,012,434	5,988,287	1,117,657	23.8%	4.7%
Texas	3,647,879	2,763,834	2,533,105	884,045	176,809	24.2%	4.8%
Utah	892,952	683,055	599,167	209,897	41,979	23.5%	4.7%
Vermont	9,323,245	7,050,518	6,512,172	2,272,727	454,545	24.4%	4.9%
Virginia	8,343,791	6,309,826	5,828,035	2,033,965	406,793	24.4%	4.9%
Washington	3,558,432	2,690,894	2,485,521	867,438	173,488	24.4%	4.9%
West Virginia	9,674,989	7,316,518	6,757,860	2,358,471	471,694	24.4%	4.9%
Wisconsin	1,090,450	830,846	743,860	259,604	51,921	23.8%	4.8%
Wyoming	253,905	194,231	168,485	59,074	11,935	23.5%	4.7%
District of Columbia	3,273,690	2,504,291	2,172,343	769,399	153,880	23.5%	4.7%
Puerto Rico							

NOTES:

Column A = B + E

Column A = C + D + E

Column H = 20% of G

Column B = C + D

USD	District / Agency Name	Base (3-21) FY2000	Discretionary	85% Enrollment	15% Poverty	Total
DO202	Turner	\$ 24,470	\$ 3,140	\$ 1,696	\$ 433	\$ 29,739
DO229	Blue Valley	\$ 66,798	\$ 15,956	\$ 8,256	\$ 64	\$ 91,075
DO230	Spring Hill	\$ 12,926	\$ 1,182	\$ 721	\$ 36	\$ 14,865
DO231	Gardner-Edgerton-Antioch	\$ 19,660	\$ 4,030	\$ 1,430	\$ 129	\$ 25,249
DO232	De Soto	\$ 15,812	\$ 4,386	\$ 1,689	\$ 87	\$ 21,974
DO233	Olathe	\$ 136,543	\$ 31,353	\$ 9,916	\$ 482	\$ 178,294
DO234	Ft Scott	\$ 15,331	\$ 2,250	\$ 958	\$ 217	\$ 18,756
DO244	Coffey County	\$ 12,926	\$ 1,182	\$ 858	\$ 136	\$ 15,102
DO253	Flint Hills Coop	\$ 28,318	\$ 5,988	\$ 3,801	\$ 884	\$ 38,990
DO259	Wichita	\$ 235,629	\$ 42,300	\$ 22,483	\$ 5,957	\$ 306,369
DO260	Derby	\$ 23,027	\$ 6,611	\$ 3,114	\$ 388	\$ 33,141
DO261	Haysville	\$ 36,976	\$ 5,899	\$ 2,079	\$ 243	\$ 45,198
DO263	Mulvane	\$ 11,964	\$ 1,271	\$ 914	\$ 70	\$ 14,220
DO269	Palco	\$ 1,465	\$ 334	\$ 77	\$ 16	\$ 1,892
DO273	Beloit	\$ 17,736	\$ 3,763	\$ 1,143	\$ 244	\$ 22,886
DO282	West Elk	\$ 25,432	\$ 2,517	\$ 556	\$ 163	\$ 28,668
DO290	Ottawa	\$ 17,736	\$ 2,517	\$ 1,123	\$ 167	\$ 21,543
DO305	Central Kansas Coop	\$ 99,987	\$ 17,469	\$ 7,042	\$ 1,391	\$ 125,889
DO308	Hutchinson Public Schools	\$ 65,836	\$ 9,370	\$ 2,228	\$ 559	\$ 77,992
DO320	Special Svs Wamego	\$ 22,065	\$ 3,585	\$ 1,266	\$ 168	\$ 27,084
DO321	Kaw Valley	\$ 11,483	\$ 2,072	\$ 523	\$ 74	\$ 14,152
DO330	Wabaunsee East	\$ 7,635	\$ 470	\$ 244	\$ 44	\$ 8,393
DO333	Learning Coop Central KS	\$ 43,710	\$ 7,857	\$ 1,245	\$ 265	\$ 53,077
DO336	Holton	\$ 33,609	\$ 8,124	\$ 1,387	\$ 195	\$ 43,315
DO337	Royal Valley	\$ 6,756	\$ 423	\$ 416	\$ 70	\$ 7,665
DO345	Seaman	\$ 21,584	\$ 3,229	\$ 1,587	\$ 168	\$ 26,568
DO353	Wellington	\$ 18,217	\$ 3,941	\$ 862	\$ 149	\$ 23,169
DO364	Marshall County Coop	\$ 9,559	\$ 1,538	\$ 616	\$ 113	\$ 11,825
DO368	East Central Coop	\$ 52,368	\$ 8,747	\$ 3,991	\$ 688	\$ 65,794
DO372	Silver Lake	\$ 7,154	\$ 915	\$ 340	\$ 21	\$ 8,430
DO373	Harvey County	\$ 33,609	\$ 4,653	\$ 2,534	\$ 400	\$ 41,196
DO379	Twin Lakes Coop	\$ 28,318	\$ 4,208	\$ 1,626	\$ 294	\$ 34,447
DO383	Manhattan	\$ 37,938	\$ 6,789	\$ 2,518	\$ 370	\$ 47,616
DO389	Eureka	\$ 6,673	\$ 1,093	\$ 345	\$ 69	\$ 8,180
DO405	Rice County Coop	\$ 23,989	\$ 3,496	\$ 889	\$ 217	\$ 28,591
DO407	Russell County	\$ 5,230	\$ 648	\$ 499	\$ 112	\$ 6,488
DO409	Atchison Public Schools	\$ 21,584	\$ 3,051	\$ 778	\$ 232	\$ 25,645
DO418	McPherson	\$ 26,875	\$ 5,009	\$ 2,413	\$ 232	\$ 34,529
DO428	Barton County	\$ 39,862	\$ 7,234	\$ 2,369	\$ 528	\$ 49,993
DO437	Auburn-Washburn	\$ 40,824	\$ 7,145	\$ 2,343	\$ 200	\$ 50,512
DO442	Marshall/Nernaha	\$ 9,559	\$ 2,606	\$ 811	\$ 133	\$ 13,109
DO450	Shawnee Heights	\$ 34,090	\$ 5,187	\$ 1,555	\$ 147	\$ 40,979
DO453	Leavenworth	\$ 88,443	\$ 20,851	\$ 5,759	\$ 660	\$ 115,713
DO457	Garden City	\$ 58,140	\$ 17,202	\$ 3,603	\$ 917	\$ 79,862
DO465	Cowley County	\$ 77,861	\$ 16,846	\$ 3,208	\$ 662	\$ 98,577
DO475	Junction City	\$ 57,178	\$ 15,600	\$ 2,940	\$ 834	\$ 76,552
DO480	Liberal	\$ 11,002	\$ 2,161	\$ 2,030	\$ 649	\$ 15,842
DO489	West Central Coop	\$ 26,394	\$ 4,030	\$ 2,071	\$ 339	\$ 32,835
DO490	El Dorado	\$ 61,507	\$ 12,129	\$ 6,220	\$ 641	\$ 80,497
DO495	Tri County	\$ 11,002	\$ 1,538	\$ 840	\$ 206	\$ 13,586
DO497	Lawrence	\$ 61,026	\$ 9,815	\$ 4,812	\$ 664	\$ 76,316
DO500	Wyandotte County	\$ 204,845	\$ 41,677	\$ 12,160	\$ 3,834	\$ 262,516
DO501	Topeka Public Schools	\$ 80,266	\$ 15,333	\$ 6,498	\$ 1,994	\$ 104,091
DO512	Shawnee Mission	\$ 109,126	\$ 24,678	\$ 14,032	\$ 729	\$ 148,565

FY03 Title VI-B Flowthrough (3-5)

DO602	NW KS Svc Cntr	\$ 68,722	\$ 13,197	\$ 3,353	\$ 628	\$ 85,900
DO603	ANW Coop	\$ 68,241	\$ 10,616	\$ 3,180	\$ 752	\$ 82,789
DO605	South Central Svc Cntr	\$ 96,139	\$ 16,579	\$ 3,403	\$ 683	\$ 116,804
DO607	Tri County Coop	\$ 47,077	\$ 8,213	\$ 4,262	\$ 1,051	\$ 60,604
DO608	NE KS Svc Cntr	\$ 29,280	\$ 6,878	\$ 2,332	\$ 336	\$ 38,826
DO610	Reno County	\$ 33,128	\$ 5,721	\$ 2,486	\$ 413	\$ 41,748
DO611	High Plains	\$ 59,583	\$ 11,951	\$ 4,807	\$ 973	\$ 77,314
DO613	SW Area Coop	\$ 74,975	\$ 13,731	\$ 4,885	\$ 1,326	\$ 94,917
DO614	East Central Coop	\$ 39,381	\$ 7,234	\$ 1,559	\$ 167	\$ 48,341
DO615	Brown County	\$ 22,546	\$ 4,920	\$ 820	\$ 188	\$ 28,475
DO616	Doniphan County	\$ 22,065	\$ 3,229	\$ 764	\$ 141	\$ 26,199
DO617	Marion County	\$ 16,774	\$ 3,140	\$ 1,171	\$ 199	\$ 21,284
DO618	Sedgwick County	\$ 68,722	\$ 11,417	\$ 7,881	\$ 544	\$ 88,564
DO619	Sumner County	\$ 19,179	\$ 3,140	\$ 955	\$ 174	\$ 23,448
DO620	Three Lakes Coop	\$ 36,976	\$ 8,480	\$ 1,964	\$ 363	\$ 47,783
DO636	NCK Special Ed Coop	\$ 44,191	\$ 8,124	\$ 2,019	\$ 418	\$ 54,753
DO637	SEK Coop	\$ 80,747	\$ 15,066	\$ 5,943	\$ 1,296	\$ 103,052
	Kansas School For The Deaf	\$ 6,192	\$ 559	\$ 67	\$ -	\$ 6,818
	State Total	\$ 3,091,971	\$ 587,593	\$ 217,265	\$ 38,341	\$ 3,935,170

DATE DUE: July 15, 2003

Application Code: _____

**KANSAS STATE DEPARTMENT OF EDUCATION
TECHNICAL EDUCATION**

**TECHNICAL EDUCATION STATE PROGRAMS AND LEADERSHIP
FY 2003 FINAL REPORT**

Designated State Programs and Leadership: _____

Project Title: _____

Application Objective: _____

Institution/Agency Name

Institution/Agency No.

Address (Zip Code)

Telephone Number

Project Director: (Name and telephone number)

Approved Budget: Federal \$ _____Final Total Expenditures Federal \$ _____

This final report is submitted to the Technical Education Team, Kansas State Department of Education, under the provision of the Carl D. Perkins Vocational and Technical Education Act of 1998.

Signature of Institution Representative_____
Date_____
Signature of Project Director_____
Date_____
Signature of Technical Education Coordinator_____
Date_____
Signature of Assistant Commissioner_____
Date

An Equal Employment Educational Opportunity Agency

**STATE PROGRAMS AND LEADERSHIP
FINAL EXPENDITURE SHEET**

Local Education Agency Name

LEA Number

(round figures to nearest dollars)

		Final Federal Expenditure
1.	Instructional Salaries	
2.	Fixed Charges/Employee Benefits	
3.	Guidance/Counseling Services	
4.	Instruction (others)	
	a. Staff Travel _____ miles X _____ per mile	
	b. Staff per diem \$ _____	
	c. Communications (postage, phone, printing)	
	d. Consultant Services	
	Fee \$ _____ per day for _____ days	
	Travel \$ _____ per diem \$ _____	
	e. Clerical Services	
	f. Supplies and Materials	
5.	Child Care Services/Tuition	
6.	Transportation Service (participants only)	
7.	Operation and Maintenance of Plant	
8.	Instructional Equipment	
9.	Indirect Costs (maximum 8% if applicable)	
10.	Other (itemize on next page)	

According to K.S.A. 72.705, all costs attributable to an approved vocational technical education program must be paid from the vocational fund. Capital outlay is the exception to this K.S.A. The above amounts are accurate and in accordance with all applicable state and federal vocational education acts, amendments, rules and regulations.

 Signature, School Administrator

 Date

**STATE PROGRAMS AND LEADERSHIP
FINAL PROJECT REPORT**

Provide a summary of the completed project using questions 1-7.

1. Identify the populations served: (a) Identify the service area(s), (b) Identify the number served by gender and ethnicity.
2. Identify and describe the service provided to meet the statewide need or the area of concern to which the proposal was directed as related to the Carl Perkins Vocational & Technical Education Act.
3. Outcome: Explain what difference these funds made for the target audience. Indicate what impact this project had on the need or area of concern discussed in question #3.
4. Describe the evaluation methods used to measure the success of this project.
5. Describe steps used for development and attach a final summary or product. Address each of the proposed objectives, activities and expected outcomes.
6. If instructional equipment was purchased, itemize and include cost.
7. Was college credit or optional credit available for participants?